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6  
7 BEFORE THE BOARD OF ACCOUNTANCY

8 DEPARTMENT OF CONSUMER AFFAIRS

9 STATE OF CALIFORNIA

10 Hason L. Johnson	)	NO. AC-96-21
5315 Meadow Wood Lane	)	
11 Oakley, CA 94561	)	DEFAULT DECISION
Certificate No. 36745	)	
	)	
	)	
13 Respondent.	)	
	)	
14	)	

15 Service having been obtained on respondent in compliance  
16 with sections 11505(a) and 11505(c) of the Government Code; and  
17 respondent having failed to file a notice of defense within the  
18 time allowed by Section 11506(a) of the Government Code, the  
19 Board of Accountancy has determined that respondent has waived  
20 his right to a hearing to contest the merits of the accusation in  
21 accordance with sections 11506(b) and 11520 of the Government  
22 Code. Accordingly, the aforementioned agency makes the following  
23 findings of fact:

24 **FINDINGS OF FACT**

25 1. Carol B. Sigmann was, at the time of filing the  
26 accusation, the Executive Officer of the Board of Accountancy,  
27 Department of Consumer Affairs, State of California, and did make

1 and file accusation No. AC-96-21 in her official capacity and not  
2 otherwise. A copy of the accusation is attached hereto as  
3 Exhibit A.

4 2. Between January 1, 1993 and June 30, 1993, while working  
5 under contract as finance director for the Urban Indian Health  
6 Board (also know as the Native American Health Center) in  
7 Oakland, California, respondent withdrew \$8,807.00 from an Urban  
8 Indian Health Board account, without authorization from the Urban  
9 Indian Health Board to do so, and used the funds to pay off a car  
10 loan on his personal vehicle.

#### 11 DETERMINATION OF ISSUES

12 Pursuant to the foregoing findings of fact, the Board of  
13 Accountancy makes the following determination of the issues  
14 presented:

15 1. Respondent's conduct as alleged in paragraph 2 of the  
16 Findings of Fact constitutes unprofessional conduct in violation  
17 of Business and Professions Code section 5100(j) and is grounds  
18 for disciplinary action.

#### 19 ORDER

20 WHEREFORE, the Board of Accountancy makes the following  
21 Order:

22 Certificate number 36745 issued to respondent is hereby  
23 revoked.

24 Respondent shall have the right to petition for  
25 reinstatement of the aforesaid license pursuant to the provisions  
26 of Section 11522 of the Government Code.

27 Respondent shall not be deprived of making any further

1 showing by way of mitigation; however, such showing must be made  
2 directly to the Board of Accountancy, 2000 Evergreen Street,  
3 Suite 250, Sacramento, California, prior to the effective date of  
4 this Decision.

5 This Decision shall become effective on the 6th day of  
6 January, 1997.

7 Dated: December 6, 1996



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9 President  
Board of Accountancy

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7 BEFORE THE BOARD OF ACCOUNTANCY  
8 DEPARTMENT OF CONSUMER AFFAIRS  
9 STATE OF CALIFORNIA

10 In the Matter of the Accusation ) NO. AC-96-21  
11 Against: )  
12 Hason L. Johnson ) ACCUSATION  
5315 Meadow Wood Lane )  
13 Oakley, CA 94561 )  
14 Certificate No. 36745 )  
Respondent. )  
15

16 Carol B. Sigman charges and alleges:

17 1. She is the Executive Officer of the California Board of  
18 Accountancy and makes these charges and allegations in her  
19 official capacity.

20 2. Certificate No. 36745 (Certified Public Accountant) was  
21 issued to respondent Hason L. Johnson (hereafter "respondent") by  
22 the California Board of Accountancy (hereafter "the board") on  
23 January 28, 1983. Said certificate is currently in full force  
24 and effect and expires subject to renewal on December 1, 1997.

25 PERTINENT STATUTES

26 3. Business and Professions Code section 5100 provides in  
27 pertinent part that the board may revoke, suspend or refuse to

1 renew any permit or certificate, or may censure the holder of any  
2 permit or certificate for unprofessional conduct. Unprofessional  
3 conduct is defined therein to include, but not be limited to:

4 (j) Embezzlement, theft, misappropriation of funds or  
5 property, or obtaining money, property or other valuable  
6 consideration by fraudulent means or false pretenses.

7 4. Business and Professions Code section 5107 provides in  
8 pertinent part that the executive officer of the board may  
9 request the administrative law judge, as part of the proposed  
10 decision in a disciplinary proceeding, to direct any holder of a  
11 permit or certificate found guilty of unprofessional conduct in  
12 violation of subdivision (j) of section 5100, to pay to the board  
13 all reasonable costs of investigation and prosecution of the  
14 case, including, but not limited to, attorneys' fees.

15 **FIRST CAUSE FOR DISCIPLINARY ACTION**

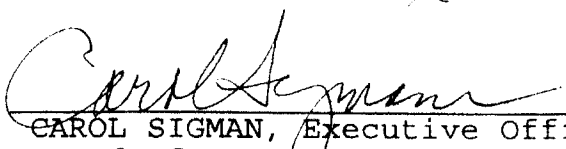
16 5. Grounds exist for disciplinary action against the  
17 certificate of respondent pursuant to Business and Professions  
18 Code section 5100(j) in that between January 1, 1993 and June 30,  
19 1993, while working under contract as finance director for the  
20 Urban Indian Health Board (also known as the Native American  
21 Health Center) in Oakland, California, respondent withdrew  
22 \$8,807.00 from an Urban Indian Health Board account, without  
23 authorization from the Urban Indian Health Board to do so, and  
24 used the funds to pay off a car loan on his personal vehicle.

25 On November 16, 1993, a criminal complaint was filed against  
26 respondent in the Oakland-Piedmont-Emeryville Judicial District  
27 of the Alameda County Municipal Court charging respondent with

1 one felony violation of Penal Code section 487 (grand theft).  
2 The criminal complaint was based on respondent's misappropriation  
3 of funds from the Urban Indian Health Board described  
4 hereinabove.

5 WHEREFORE, complainant prays that the Board hold a hearing  
6 on the matters alleged herein and following the hearing issue a  
7 decision suspending or revoking the certificate issued to  
8 respondent Hason L. Johnson, ordering the recovery of reasonable  
9 costs of prosecution, including attorneys' fees, and taking such  
10 other and further action as the board deems proper.

11  
12 DATED: June 24, 1996

13   
14 CAROL SIGMAN, Executive Officer  
Board of Accountancy

15 Complainant  
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